



3013 (02-09-04)

## ANNUAL REPORT

OF

Name: VILLAGE OF WHITEFISH BAY WATER UTILITY

Principal Office: 5300 NORTH MARLBOROUGH DRIVE  
WHITEFISH BAY, WI 53217

For the Year Ended: DECEMBER 31, 2002

## WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** VILLAGE OF WHITEFISH BAY WATER UTILITY

**Utility Address:** 5300 NORTH MARLBOROUGH DRIVE  
WHITEFISH BAY, WI 53217

**When was utility organized?** 1/4/1915

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** BARBARA PATIN

**Title:** VILLAGE CLERK/TREASURER

**Office Address:**

5300 NORTH MARLBOROUGH DRIVE  
WHITEFISH BAY, WI 53217

**Telephone:** (414) 962 - 6690

**Fax Number:** (414) 962 - 5651

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DONALD N. VILIONE

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 S. 84TH STREET  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5424

**Fax Number:** (414) 777 - 5555

**E-mail Address:** [dvilione@virchowkrause.com](mailto:dvilione@virchowkrause.com)

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. JAMES GRASSMAN

**Title:** VILLAGE MANAGER

**Office Address:**

5300 NORTH MARLBOROUGH DRIVE  
WHITEFISH BAY, WI 53217

**Telephone:** (414) 962 - 6690

**Fax Number:** (414) 962 - 5651

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** DONALD N. VILIONE**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S. 84TH STREET  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5424**Fax Number:** (414) 777 - 5555**E-mail Address:** dvilione@virchowkrause.com**Date of most recent audit report:** 2/12/2003**Period covered by most recent audit:** 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MARY JO LANGE**Title:** VILLAGE ENGINEER**Office Address:**  
5300 NORTH MARLBOROUGH DRIVE  
WHITEFISH BAY, WI 53217**Telephone:** (414) 962 - 6690**Fax Number:** (414) 962 - 5651**E-mail Address:** engineer@village.whitefish-bay.wi.us

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**Name of utility commission/committee:** MR. JAMES GRASSMAN VILLAGE MANAGER

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**Names of members of utility commission/committee:**  
MARY JO LANGE, VILLAGE ENGINEER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NORTH SHORE WATER COMMISSION  
400 WEST BENDER ROAD  
GLENDALE, WI 53209

**Contact Person:** ROGER JOHNSON

**Title:** UTILITY SUPERINTENDENT

**Telephone:** (    )    -   

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**    1/1/2002                      12/31/2002

**Provide a brief description of the nature of Contract Operations being provided:**

SALE OF WATER

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,148,302	1,001,544	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	635,360	561,380	<b>2</b>
Depreciation Expense (403)	189,020	141,708	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	79,351	77,153	<b>5</b>
<b>Total Operating Expenses</b>	<b>903,731</b>	<b>780,241</b>	
<b>Net Operating Income</b>	<b>244,571</b>	<b>221,303</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>244,571</b>	<b>221,303</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	15	3,572	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>15</b>	<b>3,572</b>	
<b>Total Income</b>	<b>244,586</b>	<b>224,875</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>244,586</b>	<b>224,875</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	461	568	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	19,020	17,636	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)		0	<b>19</b>
<b>Total Interest Charges</b>	<b>19,481</b>	<b>18,204</b>	
<b>Net Income</b>	<b>225,105</b>	<b>206,671</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,334,880	3,233,648	<b>20</b>
Balance Transferred from Income (433)	225,105	206,671	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	98,586	105,439	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,461,399</b>	<b>3,334,880</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON TEMPORARY INVESTMENTS	15	5
<b>Total (Acct. 419):</b>	<b>15</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
TRANSFER WATER TOWER RENTAL INCOME TO THE VILLAGE GENERAL FUND	98,586	10
<b>Total (Acct. 435)--Debit:</b>	<b>98,586</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,148,302	0	0	0	<b>1,148,302</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,148,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,148,302</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	140,071		<b>140,071</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	19,168		<b>19,168</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>159,239</b>	<b>0</b>	<b>159,239</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	7,253,943	6,856,959	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,972,516	2,795,757	2
<b>Net Utility Plant</b>	<b>4,281,427</b>	<b>4,061,202</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>4,281,427</b>	<b>4,061,202</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	15,844	15,844	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	11,165	10,848	6
<b>Net Nonutility Property</b>	<b>4,679</b>	<b>4,996</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	189,347	195,295	9
<b>Total Other Property and Investments</b>	<b>194,026</b>	<b>200,291</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	317,758	134,760	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)	771	758	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	249,960	217,518	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	11,703	92,375	18
Materials and Supplies (151-163)	22,173	26,102	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>602,365</b>	<b>471,513</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,492	1,952	24
Other Deferred Debits (182-186)	25,834	49,316	25
<b>Total Deferred Debits</b>	<b>27,326</b>	<b>51,268</b>	
<b>Total Assets and Other Debits</b>	<b>5,105,144</b>	<b>4,784,274</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	196,707	196,707	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	3,461,399	3,334,880	<b>28</b>
<b>Total Proprietary Capital</b>	<b>3,658,106</b>	<b>3,531,587</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	584,138	437,257	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>584,138</b>	<b>437,257</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	17,724	10,542	<b>33</b>
Payables to Municipality (233)	56,683	9,400	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	67,585	74,023	<b>36</b>
Interest Accrued (237)	2,838	3,395	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>144,830</b>	<b>97,360</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	718,070	718,070	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>5,105,144</b>	<b>4,784,274</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,027,103	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	226,840				<b>7</b>
<b>Total Utility Plant</b>	<b>7,253,943</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,972,516	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>2,972,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,281,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,795,757				<b>2,795,757</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	189,020				<b>189,020</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,500				<b>12,500</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	883				<b>883</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>202,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,403</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	25,327				<b>25,327</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Non utility plant depreciation	317				<b>317</b>	<b>18</b>
<b>Total debits</b>	<b>25,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,644</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,972,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,972,516</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
RESIDENT NEAR SITE OF TRI-MUNICIPAL	0			0	2
WATER TRMNT & PUMPING PLANT	15,844			15,844	3
<b>Total Nonutility Property (121)</b>	<b>15,844</b>	<b>0</b>	<b>0</b>	<b>15,844</b>	
Less accum. prov. depr. & amort. (122)	10,848	317		11,165	4
<b>Net Nonutility Property</b>	<b>4,996</b>	<b>(317)</b>	<b>0</b>	<b>4,679</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	22,173	26,102	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>22,173</u>	<u>26,102</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
4/1/96 ADVANCE FROM MUNICIPALITY	413	428	1,492	1
7/1/87 ADVANCE FROM MUNICIPALITY	47	428	0	2
<b>Total</b>			<b>1,492</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	196,707	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>196,707</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0    1

**Net amount of bonds outstanding December 31:**       0

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE 2001 G.O. BONDS	07/01/2001	04/01/2021	4.82%	460,040	1
ADVANCE 1988 G.O. NOTE	07/01/1987	06/01/2002	6.00%	124,098	2
<b>Total for Account 223</b>				<b>584,138</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	74,023	1
<b>Accruals:</b>		
Charged water department expense	79,351	2
Charged electric department expense		3
Charged sewer department expense	5,300	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>84,651</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	78,000	6
Social Security taxes	12,000	7
PSC Remainder Assessment	1,089	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>91,089</b>	
<b>Balance end of year</b>	<b>67,585</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE 1988 G.O. NOTE	315	1,580	1,895	0	2
ADVANCE 1996 G.O. NOTE	3,080	11,593	11,835	2,838	3
ADVANCE 2001 G.O.BONDS	0	5,847	5,847	0	4
<b>Subtotal</b>	<b>3,395</b>	<b>19,020</b>	<b>19,577</b>	<b>2,838</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,395</b>	<b>19,020</b>	<b>19,577</b>	<b>2,838</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	718,070	0	0	0	0	<b>718,070</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>718,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>718,070</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
DEPOSITS WITH NORTH SHORE WATER COMMISSION	189,347	3
<b>Total (Acct. 125):</b>	<b>189,347</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	249,960	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>249,960</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
CASH RECEIPT COLLECTIONS IN DECEMBER BY VILLAGE NOT PAID TO UTILITY AT YE	11,703	16
<b>Total (Acct. 145):</b>	<b>11,703</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
PAINTING THE INSIDE OF WATER TOWER - AUTHORIZED 3/30/99	25,834	22
<b>Total (Acct. 186):</b>	<b>25,834</b>	
<b>Payables to Municipality (233):</b>		
PAYROLL AND RELATED BENEFITS	25,900	23
EQUIPMENT RENTAL AND OTHER EXPENSE AMOUNTS DUE TO THE VILLAGE	30,783	24
<b>Total (Acct. 233):</b>	<b>56,683</b>	
<b>Other Deferred Credits (253):</b>		
NONE		25
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	6,942,031	0	0	0	<b>6,942,031</b>	<b>1</b>
Materials and Supplies	24,137	0	0	0	<b>24,137</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,884,136	0	0	0	<b>2,884,136</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	718,070	0	0	0	<b>718,070</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,363,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,363,962</b>	
Net Operating Income	244,571	0	0	0	<b>244,571</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.27%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.27%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	196,707	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,398,139	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,594,846</b>	
<b>Net Income</b>		
Net Income	225,105	5
<b>Percent Return on Proprietary Capital</b>	<b>6.26%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

Rate order approved 3/7/02 with an estimated increase in revenue of approximately 21%.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

Rate order approved 3/7/02.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

Account 145: The Village paid to the Utility significant cash collections of December receivables before year end.

Account 186: The date the PSC authorized the six year amortization of the water tower painting was 3/30/99.

Account 233: The Utility had significant increases in equipment rental and health insurance cost that were owed to the Village at year end.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Account 142: Increase relates to increase in rates approved by PSC during the year.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

September 25, 2003

Ms. Barbara Patin, Village Clerk/Treasurer  
Whitefish Bay Water Utility  
5300 North Marlborough Drive  
Whitefish Bay, WI 53217-

2002 Analytical Review DWCCA-6480-ELE

Dear Ms. Patin:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. On Page F-2, an amount is reported in Account 435 described as "TRANSFER WATER TOWER RENTAL INCOME TO THE VILLAGE GENERAL FUND". In the future, this type of transaction is more appropriately reported in Account 439, Appropriations of Income to Municipal Funds.
2. A footnote to the Meters schedule, Page W-19, indicates that some of the 2 and 3-inch meters classified residential are for "2 family or 4 family units". Only the 2-family units should be classified as residential. Meters 2-inch or larger serving multi-family units of 3 or more families should be reclassified to commercial.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE: w:\compl\Analytical Reviews\2002 analytical review let

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,024,203	1
<b>Total Sales of Water</b>	<b>1,024,203</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,704	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	98,586	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	18,809	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>124,099</b>	
<b>Total Operating Revenues</b>	<b>1,148,302</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	356,422	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	109,968	11
Customer Accounts Expenses (901-905)	22,480	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	146,490	14
<b>Total Operation and Maintenance Expenses</b>	<b>635,360</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	189,020	15
Amortization Expense (404-407)		16
Taxes (408)	79,351	17
<b>Total Other Operating Expenses</b>	<b>268,371</b>	
<b>Total Operating Expenses</b>	<b>903,731</b>	
<b>NET OPERATING INCOME</b>	<b>244,571</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	27	1,352	1,989	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>27</b>	<b>1,352</b>	<b>1,989</b>	
Metered Sales to General Customers (461)				
Residential	4,666	399,927	702,941	4
Commercial	120	84,582	122,504	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,786</b>	<b>484,509</b>	<b>825,445</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		179,977	8
Other Sales to Public Authorities (464)	11	9,990	15,231	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	1,267	1,561	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,827</b>	<b>497,118</b>	<b>1,024,203</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
GLENDAL WATER UTILITY	WHITEFISH BAY VILLAGE LIMITS	1,267	1,561	1
<b>Total</b>		<b>1,267</b>	<b>1,561</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	179,977	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>179,977</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,704	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,704</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTAL FROM CELLULAR PHONE COMPANIES	98,586	8
<b>Total Rents from Water Property (472)</b>	<b>98,586</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	13,500	10
<b>Other (specify):</b>		
SALES OF WATER BY NSHORE WATER COMMISSION TO WISCONSIN GAS REMITTED TO VILLAGE	4,906	11
OTHER	403	12
<b>Total Other Water Revenues (474)</b>	<b>18,809</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	356,422	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>356,422</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)		17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)		25
<b>Total Pumping Expenses</b>	<b>0</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)		27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
<b>Total Water Treatment Expenses</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	3,678	35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	27,274	43
Maintenance of Transmission and Distribution Mains (673)	40,599	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	17,620	46
Maintenance of Meters (676)	4,217	47
Maintenance of Hydrants (677)	16,580	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>109,968</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	2,460	50
Meter Reading Labor (902)	18,888	51
Customer Records and Collection Expenses (903)	1,132	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>22,480</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	62,117	56
Office Supplies and Expenses (921)	936	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	9,558	59
Property Insurance (924)	1,000	60
Injuries and Damages (925)	7,000	61
Employee Pensions and Benefits (926)	61,900	62
Regulatory Commission Expenses (928)	3,839	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	140	65
Rents (931)		66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>146,490</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>635,360</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		71,562	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,300	<b>2</b>
<b>Net property tax equivalent</b>		<b>66,262</b>	
Social Security		12,000	<b>3</b>
PSC Remainder Assessment		1,089	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>79,351</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.208259				3
County tax rate	mills		5.297493				4
Local tax rate	mills		5.645240				5
School tax rate	mills		12.337311				6
Voc. school tax rate	mills		2.089987				7
Other tax rate - Local	mills		1.770434				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.348724</b>				10
Less: state credit	mills		1.760000				11
<b>Net tax rate</b>	mills		<b>25.588724</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.645240</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.427298</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>1.770434</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.842972</b>				17
<b>Total Tax Rate</b>	mills		<b>27.348724</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.798683</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.588724</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.437289</b>				21
Utility Plant, Jan. 1	\$	<b>6,856,958</b>	6,856,958				22
Materials & Supplies	\$	<b>26,102</b>	26,102				23
<b>Subtotal</b>	\$	<b>6,883,060</b>	<b>6,883,060</b>				24
Less: Plant Outside Limits	\$	<b>3,260,990</b>	3,260,990				25
<b>Taxable Assets</b>	\$	<b>3,622,070</b>	<b>3,622,070</b>				26
Assessment Ratio	dec.		0.960341				27
<b>Assessed Value</b>	\$	<b>3,478,422</b>	<b>3,478,422</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.437289</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>71,090</b>	<b>71,090</b>				30
Tax Equivalent per 1994 PSC Report	\$	71,562					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>71,562</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	196,666		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	148,559		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>345,225</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	9,156		12
Structures and Improvements (321)	431,469		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	23,943		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	417,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>882,147</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	30,854		21
Structures and Improvements (331)	403,808		22
Water Treatment Equipment (332)	1,357,351	53,313	23
<b>Total Water Treatment Plant</b>	<b>1,792,013</b>	<b>53,313</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,074		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			196,666	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			148,559	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>345,225</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			9,156	12
Structures and Improvements (321)			431,469	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			23,943	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			417,579	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>882,147</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			30,854	21
Structures and Improvements (331)			403,808	22
Water Treatment Equipment (332)			1,410,664	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,845,326</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			4,074	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	194,190		26
Transmission and Distribution Mains (343)	1,781,595		27
Fire Mains (344)	0		28
Services (345)	557,506	43,233	29
Meters (346)	501,138	26,025	30
Hydrants (348)	616,565	54,635	31
Other Transmission and Distribution Plant (349)	19,034		32
<b>Total Transmission and Distribution Plant</b>	<b>3,674,102</b>	<b>123,893</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	3,064		34
Office Furniture and Equipment (391)	9,577		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	27,900		37
Stores Equipment (393)	60		38
Tools, Shop and Garage Equipment (394)	43,626	4,590	39
Laboratory Equipment (395)	7,193		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	44,713	13,675	42
SCADA Equipment (397.1)	27,339		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>163,472</b>	<b>18,265</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,856,959</b>	<b>195,471</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,856,959</b>	<b>195,471</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			194,190	26
Transmission and Distribution Mains (343)			1,781,595	27
Fire Mains (344)			0	28
Services (345)	3,000		597,739	29
Meters (346)	19,327		507,836	30
Hydrants (348)	3,000		668,200	31
Other Transmission and Distribution Plant (349)			19,034	32
<b>Total Transmission and Distribution Plant</b>	<b>25,327</b>	<b>0</b>	<b>3,772,668</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			3,064	34
Office Furniture and Equipment (391)			9,577	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			27,900	37
Stores Equipment (393)			60	38
Tools, Shop and Garage Equipment (394)			48,216	39
Laboratory Equipment (395)			7,193	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			58,388	42
SCADA Equipment (397.1)			27,339	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>181,737</b>	
<b>Total utility plant in service directly assignable</b>	<b>25,327</b>	<b>0</b>	<b>7,027,103</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>25,327</b>	<b>0</b>	<b>7,027,103</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	107,035	1.70%	3,343	<b>3</b>
Wells and Springs (314)	0			<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	65,353	1.80%	2,674	<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>172,388</b>		<b>6,017</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	120,088	3.20%	13,807	<b>8</b>
Boiler Plant Equipment (322)	0	1.00%		<b>9</b>
Other Power Production Equipment (323)	20,403	4.40%	1,053	<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	276,215	4.40%	18,373	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	0			<b>15</b>
<b>Total Pumping Plant</b>	<b>416,706</b>		<b>33,233</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	262,030	3.20%	12,922	<b>16</b>
Water Treatment Equipment (332)	620,848	3.30%	45,672	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>882,878</b>		<b>58,594</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	188,013	1.90%	3,690	<b>19</b>
Transmission and Distribution Mains (343)	449,804	1.30%	23,161	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	268,981	2.90%	16,751	<b>22</b>
Meters (346)	181,425	5.50%	27,747	<b>23</b>
Hydrants (348)	102,541	2.20%	14,132	<b>24</b>
Other Transmission and Distribution Plant (349)	6,507	5.00%	952	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,197,271</b>		<b>86,433</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					110,378	3
314					0	4
315					0	5
316					68,027	6
317					0	7
	0	0	0	0	178,405	
321					133,895	8
322					0	9
323					21,456	10
324					0	11
325					294,588	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	449,939	
331					274,952	16
332					666,520	17
	0	0	0	0	941,472	
341					0	18
342					191,703	19
343					472,965	20
344					0	21
345	3,000				282,732	22
346	19,327		883		190,728	23
348	3,000				113,673	24
349					7,459	25
	25,327	0	883	0	1,259,260	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	1,693	2.90%	89	<b>26</b>
Office Furniture and Equipment (391)	9,577	5.80%	0	<b>27</b>
Computer Equipment (391.1)	0			<b>28</b>
Transportation Equipment (392)	20,315	13.30%	3,711	<b>29</b>
Stores Equipment (393)	60	5.80%	0	<b>30</b>
Tools, Shop and Garage Equipment (394)	38,113	5.80%	2,664	<b>31</b>
Laboratory Equipment (395)	6,979	5.80%	214	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	44,169	15.00%	7,733	<b>34</b>
SCADA Equipment (397.1)	5,608	9.20%	2,515	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>126,514</b>		<b>16,926</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,795,757</b>		<b>201,203</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,795,757</b>		 <b>201,203</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					1,782	26
391					9,577	27
391.1					0	28
392					24,026	29
393					60	30
394					40,777	31
395					7,193	32
396					0	33
397					51,902	34
397.1					8,123	35
398					0	36
399					0	37
	0	0	0	0	143,440	
	25,327	0	883	0	2,972,516	
					0	38
	25,327	0	883	0	2,972,516	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	34,300			<b>34,300</b>	1
February	31,700			<b>31,700</b>	2
March	37,800			<b>37,800</b>	3
April	35,900			<b>35,900</b>	4
May	41,000			<b>41,000</b>	5
June	45,300			<b>45,300</b>	6
July	81,500			<b>81,500</b>	7
August	61,200			<b>61,200</b>	8
September	46,800			<b>46,800</b>	9
October	41,800			<b>41,800</b>	10
November	41,700			<b>41,700</b>	11
December	43,400			<b>43,400</b>	12
<b>Total annual pumpage</b>	<b>542,400</b>	<b>0</b>	<b>0</b>	<b>542,400</b>	
Less: Water sold				497,118	13
Volume pumped but not sold				<b>45,282</b>	14
Volume sold as a percent of volume pumped				<b>92%</b>	15
Volume used for water production, water quality and system maintenance				1,008	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>1,008</b>	19
Volume pumped but unaccounted for				<b>44,274</b>	20
Percent of water lost				<b>8%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,370	23
Date of maximum: 8/3/2002					24
Cause of maximum:					25
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				620	26
Date of minimum: 11/20/2002					27
Total KWH used for pumping for the year				881,103	28
If water is purchased: Vendor Name: NORTH SHORE WATER COMMISSION					29
Point of Delivery: JOINT FACILITY WITH GLENDALE AND FOX POINT					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Intakes</b>			
		<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
LAKE MICHIGAN	1	4,100	35	36	1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1 BOOSTER	#1 H.S.	#1 RAW	<b>1</b>
Location	1	1	1	<b>2</b>
Purpose	B	P	P	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	WORTHINGTON	<b>5</b>
Year Installed	1961	1961	1971	<b>6</b>
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	0	0	0	<b>8</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	U.S. ELECTRIC	<b>9</b>
Year Installed	1961	1961	1971	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	75	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#1 RECLAIM	#1 TRANSFER	#1 WASH	<b>13</b>
Location	1	1	1	<b>14</b>
Purpose	P	P	P	<b>15</b>
Destination	D	R	D	<b>16</b>
Pump Manufacturer	FAIRBANKS	WORTHINGTON	WORTHINGTON	<b>17</b>
Year Installed	1961	1961	1961	<b>18</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>19</b>
Actual Capacity (gpm)	0	0	0	<b>20</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	<b>21</b>
Year Installed	1961	1961	1961	<b>22</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>23</b>
Horsepower	15	50	60	<b>24</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2 BOOSTER	#2 H.S.	#2 RAW	<b>1</b>
Location	2	2	2	<b>2</b>
Purpose	B	P	P	<b>3</b>
Destination	D	D	T	<b>4</b>
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	WORTHINGTON	<b>5</b>
Year Installed	1961	1961	1971	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	0	0	0	<b>8</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	U.S. ELECTRIC	<b>9</b>
Year Installed	1961	1961	1961	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	125	150	200	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#2 RECLAIM	#2 TRANSFER	#2 WASH	<b>14</b>
Location	2	2	2	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	R	D	<b>17</b>
Pump Manufacturer	MORSE	WORTHINGTON	WORTHINGTON	<b>18</b>
Year Installed	1961	1989	1961	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	0	0	0	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	<b>22</b>
Year Installed	1961	1961	1961	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	15	100	60	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#3 H.S.	#3 RAW	#3 TRANSFER	<b>1</b>
Location	3	3	3	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	T	R	<b>4</b>
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	WORTHINGTON	<b>5</b>
Year Installed	1961	1971	1989	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	0	0	0	<b>8</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. ELECTRIC	U.S. ELECTRIC	<b>9</b>
Year Installed	1961	1961	1961	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	300	200	50	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#4 H.S.	#4 RAW	#5 H.S.	<b>14</b>
Location	4	4	5	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	T	D	<b>17</b>
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	ALLIS CHALMERS	<b>18</b>
Year Installed	1961	1971	1961	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	0	0	0	<b>21</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. ELECTRIC	ALLIS CHALMERS	<b>22</b>
Year Installed	1961	1971	1961	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	500	200	500	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	FISH BAY ELEVATED TANK			<b>1</b>
Location	6321 N. LYDELL			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	AURORA			<b>5</b>
Year Installed	2000			<b>6</b>
Type	OTHER			<b>7</b>
Actual Capacity (gpm)	1,000			<b>8</b>
Pump Motor or Standby Engine Mfr	AURORA			<b>10</b>
Year Installed	2000			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	20			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
				5
Year constructed	1961	1961	1948	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	18	2	107	10
				11
Total capacity in gallons (actual)	4,500,000	490,000	1,000,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	OTHER			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000			20
				21
Is a corrosion control chemical used (yes, no)?	N			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	701	0	0	0	701	1
M	D	6.000	139,215	0	0	0	139,215	2
M	D	8.000	84,791	0	0	0	84,791	3
P	D	8.000	425	0	0	0	425	4
M	D	12.000	14,408	0	0	0	14,408	5
M	T	16.000	7,920	0	0	0	7,920	6
<b>Total Within Municipality</b>			<b>247,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247,460</b>	
<b>Total Utility</b>			<b>247,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247,460</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2	0	0	0	2		1
M	0.750	546	0	0	0	546		2
L	0.750	761	0	0	0	761		3
P	1.000	26	6	0	0	32		4
M	1.000	348	0	0	11	359		5
L	1.000	2,843	0	6	(60)	2,777		6
M	1.250	27	0	0	49	76		7
L	1.250	9	0	0	0	9		8
L	1.500	4	0	0	0	4		9
M	1.500	21	0	0	0	21		10
L	2.000	2	0	0	0	2		11
M	2.000	91	0	0	0	91		12
M	3.000	16	0	0	0	16		13
M	4.000	9	0	0	0	9		14
M	6.000	3	0	0	0	3		15
<b>Total Utility</b>		<b>4,708</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>4,708</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,346	108	105	(35)	1,314	108	1
0.750	3,314	211	206	14	3,333	211	2
1.000	145	2	3	(5)	139	2	3
1.250	4	0	0	0	4	0	4
1.500	43	3	3	(3)	40	3	5
2.000	82	1	1	0	82	1	6
3.000	6	0	0	0	6	0	7
4.000	6	1	0	0	7	1	8
6.000	1	0	1	0	0	0	9
<b>Total:</b>	<b>4,947</b>	<b>326</b>	<b>319</b>	<b>(29)</b>	<b>4,925</b>	<b>326</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,261	5	0	0	0	48	1,314	1
0.750	3,229	33	0	0	0	71	3,333	2
1.000	120	13	0	1	0	5	139	3
1.250	4	0	0	0	0	0	4	4
1.500	23	14	0	3	0	0	40	5
2.000	27	49	0	2	0	4	82	6
3.000	2	3	0	1	0	0	6	7
4.000	0	3	0	4	0	0	7	8
6.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>4,666</b>	<b>120</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>128</b>	<b>4,925</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	466	12	11		467	2
<b>Total Fire Hydrants</b>	<b>466</b>	<b>12</b>	<b>11</b>	<b>0</b>	<b>467</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 278

Number of distribution system valves end of year: 550

Number of distribution valves operated during year: 317

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 923: Decrease in expense of approximately \$40,000 related to the 2001 write off of the ozone membrane project.

Account 926: Increase in expense relates to: 1)an approximate increase in health insurance expense of 25% and 2) more health insurance charged to expense because more wages charged to maintenance expenses.

Account 621: There is no power for pumping expense because all related expense are incurred by the North Shore Water Commission and included in the Utility's water purchased account 602.

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### Taxes (Acct. 408 - Water) (Page W-06)

Please be aware that Property tax equivalent includes an "other tax rate - local" for the MMSD levy imposed on property.

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### Property Tax Equivalent (Water) (Page W-07)

The "Other tax rate - local" is the MMSD rate charged.

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### Meters (Page W-19)

Adjustment Column: Adjustments were necessary to adjust the PSC report amounts reported to the physical inventory taken at the end of the year and other records maintained by the Utility.

The 2" meters classified as residential relate principally to large Lake Drive mansion homes that requested 2" meters. The other 2" and 3" meters classified as residential are for multi-family units ie 2 family or 4 family units.

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